

Het represents a substituted pyridyl group;

X represents -NH-, an oxygen atom or a sulfur atom;

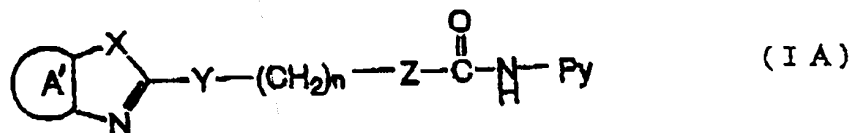
Y represents -NR₄-, an oxygen atom, a sulfur atom, a sulfoxide or a sulfone;

Z represents a single bond;

R₄ represents a hydrogen atom, a lower alkyl group, an aryl group or an optionally substituted silyl lower alkyl group; and

n is an integer of from 1 to 15 (except that n is 1), or salts or solvates thereof.

10. (new) The compounds according to claim 9, which are represented by the formula (IA)



wherein



represents an optionally substituted divalent residue of benzene or pyridine;

Py represents a substituted pyridyl group;

X represents -NH-, an oxygen atom or a sulfur atom;

Y represents -NR₄-, an oxygen atom, a sulfur atom, a sulfoxide or a sulfone;

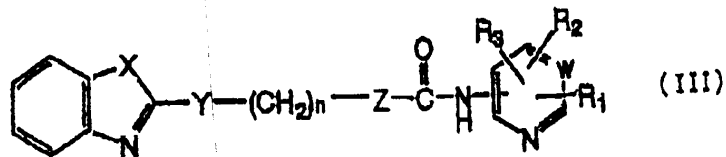
Z represents a single bond;

R₄ represents a hydrogen atom, a lower alkyl group, an aryl group or an optionally substituted silyl lower alkyl group; and

n is an integer of from 1 to 15 (except that n=1);

or salts or solvates thereof.

11. (new) The compounds according to claim 9, which are represented by the formula (III)



wherein, W represents =CH-;

X represents -NH-, an oxygen atom or a sulfur atom;

Y represents -NR₄-, an oxygen atom, a sulfur atom, a sulfoxide or a sulfone;

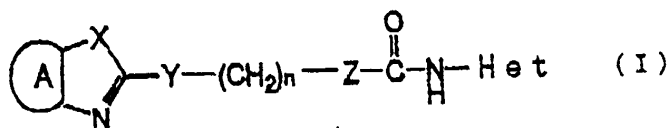
Z represents a single bond;

R₁, R₂, and R₃, are the same or different, and each represents a hydrogen atom, a lower alkyl group, a lower alkoxy group, a halogen atom, a hydroxyl group, a phosphate group, a sulfonamide group, a lower alkylthio group or an optionally substituted amino group, or two of R₁, R₂, and R₃, together form an alkylenedioxide group (except that R₁, R₂ and R₃, all are a hydrogen);

R₄, represents a hydrogen atom, a lower alkyl group, an aryl group or an optionally substituted silyl lower alkyl group; and

n is an integer of from 1 to 15 (except that n is 1), or salts or solvates thereof.

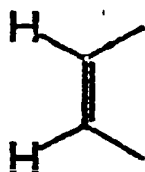
12. (new) A pharmaceutical composition comprising a pharmaceutically acceptable carrier and at least one compound selected from the compounds represented by the formula (I)



wherein



represents an optionally substituted divalent residue of benzene, pyridine, cyclohexane or naphthalene, or a group:

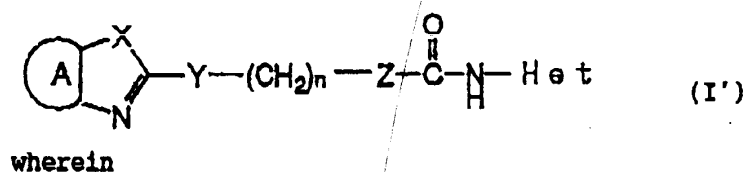


Het represents a substituted pyridyl group;
X represents -NH-, an oxygen atom or a sulfur atom;
Y represents -NR-, an oxygen atom, a sulfur atom, a sulfoxide or a sulfone;
Z represents a single bond;
R₄ represents a hydrogen atom, a lower alkyl group, an aryl group or an optionally substituted silyl lower alkyl group; and
n is an integer of from 1 to 15 (except that n is 1), or salts or solvates thereof.

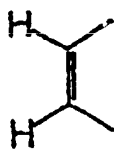
13. (new) The pharmaceutical composition according to claim 12, which is an ACAT inhibitor, an intracellular cholesterol transfer inhibitor, a blood cholesterol depressant or a macrophage foamation suppressant.

14. (new) The pharmaceutical composition according to claim 12 or 13, which is a remedy or a medication for preventing hyperlipemia, arteriosclerosis, cerebrovascular accidents, ischemic heart disease, ischemic intestinal disease or aortic aneurysm.

15. (new) The method for treating hyperlipemia, arteriosclerosis, cerebrovascular accidents, ischemic heart disease, ischemic intestinal disease or aortic aneurysm in need of such treatment using compounds of the formula (I')



represents an optionally substituted divalent residue of benzene, pyridine, cyclohexane or naphthalene, or a group:



Het represents substituted or unsubstituted pyridyl or pyrimidyl group;

X represents -NH-, an oxygen atom or a sulfur atom;

Y represents -NR₄-, an oxygen atom, a sulfur atom, a sulfoxide or a sulfone;

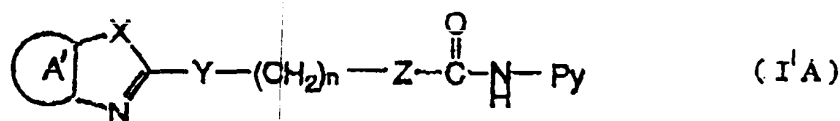
Z represents a single bond;

R₄ represents a hydrogen atom, a lower alkyl group, an aryl group or an optionally substituted silyl lower alkyl group; and

n is an integer of from 1 to 15;

or salts or solvates thereof.

16. (new) The method of claim 15 using compounds of the formula (I'A)

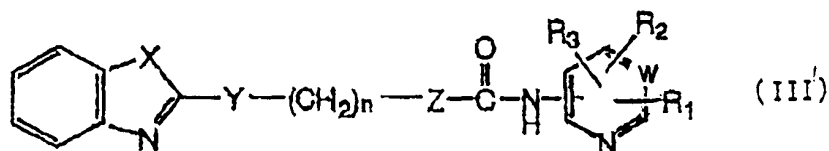


wherein



- represents an optionally substituted divalent residue of benzene or pyridine;
 Py represents an optionally substituted pyridyl or pyrimidyl group;
 X represents -NH-, an oxygen atom or a sulfur atom;
 Y represents -NR₄-, an oxygen atom, a sulfur atom, a sulfoxide or a sulfone;
 Z represents a single bond;
 R₄ represents a hydrogen atom, a lower alkyl group, an aryl group or an optionally substituted silyl lower alkyl group;
 n is an integer of from 1 to 15,
 or salts or solvates thereof.

17. (new) The method of claim 15 using compounds of the formula (III')



- wherein, w represents =CH- or =N-;
 x represents -NH-, an oxygen atom or a sulfur atom;
 Y represents -NR₄- an oxygen atom, a sulfur atom, a sulfoxide or a sulfone;
 Z represents a single bond;
 R₁, R₂, and R₃, are the same or different, and each represents a hydrogen atom, a lower alkyl group, a lower alkoxy group, a halogen atom, a hydroxyl group, a phosphate group, a

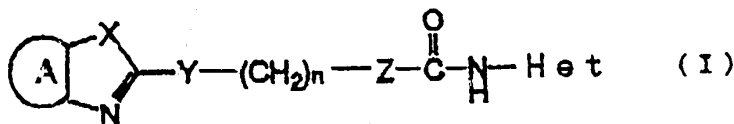
sulfonamide group, a lower alkylthio group or an optionally substituted amino group, or two of R_1 , R_2 , and R_3 , together form an alkylenedioxide group;

R_4 , represents a hydrogen atom, a lower alkyl group, an aryl group or an optionally substituted silyl lower alkyl group; and

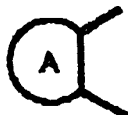
n is an integer of from 1 to 15;

or salts or solvates thereof.

18. (new) A method claim 15 using a compound represented by the formula (I),
wherein



wherein



represents an optionally substituted divalent residue of benzene;

Het represents a substituted or unsubstituted pyridyl group;

X is an oxygen atom;

Y is a sulfur atom;

Z is a single bond;

n is 1;

or salts or solvates thereof.

Kindly cancel claims 1-8 without prejudice or disclaimer.